

# Form EICA Massachusetts Earned Income Credit Form For Full-Year Residents Only

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Massachusetts

**Department of** 

Revenue

File this form only if you did not cl	ber 31, 1999.	t on your 1999 Form 1	or Telefile worksheet		
Do not use this form if you have filed		ton your 1999 Form 1	or referrie worksmeet.		
Your first name and initial	Last name		Your Social Securi	Your Social Security number	
If a joint return, spouse's first name and initial Last name			Spouse's Social Security number		
Present street address (and apt. number)			Filing status (chec	< one):	
			► ☐ Single	► ☐ Married filing joint return	
City/Town/Post Office	State	Zip	► ☐ Head of h	nousehold	
			☐ Married filing	separate return	
<ul> <li>2 Federal Earned Income Credit am Record, item K</li> <li>3 Massachusetts Earned Income Credit am Record, item K</li></ul>				. ▶2	
<b>Sign Here</b> Under penalties of perjury, I declare t best of my knowledge and belief the information of which he/she has knowledge.	information on this form is true,				
Your signature	Date	Signature of prep	parer other than taxpayer	Date	
<b>&gt;</b>					
Spouse's signature	Date				
Spouse's signature					

# Form EICA Instructions

### **General Information**

A refundable earned income credit is available to certain low-income individuals who have earned income and meet federal requirements for the federal earned income credit. The taxpayer must qualify for and claim the federal earned income credit allowed under Internal Revenue Code sec. 32 as amended and in effect for the taxable year. The Massachusetts credit equals 10% of the federal earned income credit amount.

## **Who May File Form EICA?**

You may file the Earned Income Credit Amendment Form if:

- no entry was made for the Earned Income Credit when your return was originally filed;
- you are claiming the Earned Income Credit only and you are making no other changes to your previously filed return;

- you are a full-year resident; and
- you are claiming the Earned Income Credit for tax year 1999 only.

### **Line Instructions**

Line 1. Enter the number of qualifying children (cannot exceed two), if any, and their Social Security number(s) in the spaces provided.

Line 2. Enter the federal Earned Income Credit amount from your U.S. 1040, line 59a; 1040A, line 37a; 1040EZ, line 8a; or U.S. Telefile Tax Record, item K.

Line 3. Multiply line 2 by .10 (10%) and enter the result here. This amount will be used to reduce your 1999 tax liability. If you are entitled to a refund, it will be automatically sent to you.